Gmail

Benjamin J.F. Cruz <senator@senatorbjcruz.com>

BOE OCTOBER 30, 2017

2 messages

John Terlaje <John.Terlaje@revtax.guam.gov> Mon, Nov 13, 2017 at 10:53 AM
To: "governor@guam.gov" <governor@guam.gov>, "Honorable Benjamin J.F. Cruz" <senator@senatorbjcruz.com>
Cc: "John P. Camacho" <John.Camacho@revtax.guam.gov>, "Marie M. Benito" <Marie.Benito@revtax.guam.gov>, Paul Pablo <Paul.Pablo@revtax.guam.gov>, Benedict Atoigue <Benedict.Atoigue@revtax.guam.gov>, Katrina Hodges <Katrina.Hodges@revtax.guam.gov>

Good Morning, Please see Agenda and Minutes from October30th , 2017 Board of Equalization meeting.

GLA 34-17-1217
Speaker Benjamin J.F. Cruz
13 2017
Time: 03 [illegible] File No
Received By

Thank you.

JOHN J. TERLAJE
Supervisor, Appraisal Branch

Business Phone: (671) 635-1895

Fax Number: (671) 633-2643

Email Address: john.terlaje@revtax.guam.gov

Department of Revenue & Taxation
Government of Guam
P. O. Box 23607
Barrigada, Guam 96921

2017 NOV 13 PM 2:11

2 attachments

- **Agenda 101717.pdf** 50K
- **BOE OCTOBER 30 2017.pdf** 515K

Benjamin J.F. Cruz <senator@senatorbjcruz.com> Mon, Nov 13, 2017 at 2:31 PM
To: Guam Legislature Clerks <clerks@guamlegislature.org>
Cc: "<rennae@guamlegislature.org>" <rennae@guamlegislature.org>, BENJAMIN CRUZ <speaker@senatorbjcruz.com>

11/13/2017	11/13/2017	Department of Revenue and Taxation	Board of Equalization meeting agenda and minutes; October 30, 2017. *emailed	34-17-1217

[Quoted text hidden]

Speaker Benjamin J.F. Cruz
I Mina'trentai Kuåttro Na Lihesiaturan Guahan
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2 attachments

- **Agenda 101717.pdf** 50K
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1217

BOARD OF EQUALIZATION

Department of Revenue & Taxation

October 30, 2017

AGENDA

I. Call meeting to order / Quorum

II. Notice of meeting – 5 day publication requirement

III. Approval of minutes of September 14, 2017 meeting

IV. Old Business:

  a. Scheduling of November meetings to review appeals.

  b. Ironwood Estates: Pending legislation of new bill relative to low income tax credit.

V. New Business:

  a. Certifying 2017 Assessment Roll

  b. Bill No. 150-34: Low Income Housing tax credit (LIHTC)

VI. Discussions

VII. Adjournment

Dipåttamenton Kontribusion yan
Adu'ånå
DEPARTMENT OF
REVENUE AND TAXATION
GOVERNMENT OF GUAM Gubetnamenton Guåhan

EDDIE BAZA CALVO, Governor Maga'låhi
RAYMOND TENORIO, Lt. Governor Tiñente Gubetnadora

JOHN P. CAMACHO, Director
Direktot

MARIE M. BENITO
Deputy Director
Segundo Direktot

MINUTES OF REGULAR MEETING
OF
BOARD OF EQUALIZATION
October 30, 2017

I. REGULAR MEETING: The Regular Meeting of the Department of Revenue and Taxation (DRT), Board of Equalization (the "Board"), was held on October 30, 2017. The meeting was called to order at 4:00 o'clock p.m., at the DRT Conference Room.

II. QUORUM: The majority of the members were present: Cynthia V. Ecube, Chairperson; Pelagio Sardoma, Secretary; Elmore Cotton, Member, and Kamia Dierking, Member. Also present was John Terlaje, Property Tax Appraisal Supervisor with the Real Property Tax Appraisal Division of DRT.

III. PUBLICATION OF NOTICE OF MEETING: Notice of said Board meeting was published on October 26, 2017 and October 28, 2017 in the Guam Daily Post.

IV. APPROVAL OF MINUTES: A motion to approve the minutes of the Board meeting of September 14, 2017 was made by Kamia Dierking and seconded by Pelagio Sardoma. Upon motion duly made and seconded, the minutes of the September 14, 2017 Board meeting was approved.

V. OLD BUSINESS:

A. **Certification of 2017 Real Property Tax Roll**: It was reported that the amount for the 2017 Real Property Tax Roll is $29,512,080.00. Upon motion duly made and seconded, the Board certified and approved the Real Property Tax Roll for 2017.

VI. NEW BUSINESS:

A. **Review of 2014 and 2015 Appeals**: The Board recommended that a meeting be held in mid-November 2017, to review the appeals of those appellants who did not wish to attend their appeal hearing. John Terlaje informed the Board that there is approximately thirty-eight (38) appeals to be reviewed by the Board. The Board informed Mr. Terlaje that DRT require Siska Hutapea of Cornerstone Valuation Group Appraisal Company to attend the scheduled appeal hearings in mid-November 2017 and present testimony.

VII. DISCUSSIONS: None.

VIII. NEXT MEETING: The next regularly scheduled meeting for the Board will be tentatively scheduled for a date and time in mid-November, 2017, to be agreed upon by the members of the BOE Board.

There being no further matters coming before the Board, on motion duly made and seconded, the meeting was adjourned at 4:23 p.m.

The foregoing minutes were approved by the Board of Directors on _____.

_____

Pelagio Sardoma, Secretary